

FOREST STEWARDSHIP MANAGEMENT PLAN

Prepared For: Carroll County BOE

> Prepared By: Jim Strong MFC

Time Period Covered by This Plan: 2012 - 2021

Date Plan Prepared: 2012-02-15

Plan Type: Stewardship / Stewardship

This plan was developed in accordance with the rules of the Stewardship program.

Property Name: S16-T20N-R4E

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LANDOWNER INFORMATION

Name: Carroll County BOE

Mailing Address: P O Box 256

City, State, Zip: Carrollton, MS 38917 Country: United States of America

Contact Numbers: Home Number:

Office Number: 662-237-9276

Fax Number:

E-mail Address:

Social Security Number (optional):

FORESTER INFORMATION

Name: Jim Strong, Service Forester

Forester Number: 00898 Organization: MFC

Street Address: P O Box 95

City, State, Zip: Carrollton, MS 38917

Contact Numbers: Office Number: 662-237-6732

Fax Number:

E-mail Address: jstrong@mfc.state.ms.us

PROPERTY LOCATION

County: Carroll Total Acres: 635 Latitude: -89.88 Longitude: 33.6

Section: 16 Township: 20N Range: 4E

DISCLAIMER

This information was derived from a small sampling of the forest resources. It reflects a statistical estimation that is only intended to be accurate enough for the purposes of making decisions for the short-term management of these resources. These estimations are temporally static. Events and circumstances may occur within the survey area that will physically alter the forest resources and therefore will not be reflected in this plan.

INTRODUCTION

This Forest Stewardship Management Plan will serve as a guide for accomplishing the goals and objectives for your property. In addition to addressing your specific goals and objectives, this plan includes recommendations for maintaining soil and water quality and protecting your forest from insects, disease, and wildfire. Recommendations are based on observation and assessment of the site.

OBJECTIVES

Timber Production

The goal is to produce high quality sawtimber. This will be accomplished through reforestation and timber stand improvement practices such as herbicide applications, prescribed burning, thinning at specified intervals, and other silvicultural practices. Forestry Best Management Practices will be implemented to prevent erosion and protect water quality.

Wildlife Management - General

The goal is to provide a diversity of habitats suitable for a variety of game and non-game wildlife species. Habitat management will focus on developing a variety of food, cover, water, and space. This will be accomplished by establishing and maintaining access roads and firelanes, providing openings within the forest, and the management of trees located within the Streamside Management Zone

PROPERTY DESCRIPTION

General Property Information

This section of 624 acres is located in the Northern part of Carroll County. County Roads # 's 91 and # 92 runs through this section. There is a bridge out on CR # 92 and has been out for the last 10 years. Some land is used for growing hay and the rest of the section is classifed as Forest and is in timber production. No homes are located on the section with one old log cabin located on a the adjoining land along the east line.

The Mississipi Forestry Commission has recommended that the hay land be reclassifed to forest land and planted to loblolly pine.

Water Resources

Thedrainages of this section are in the Potacocawa Creek Watershed. Potacocawa Creek is a tributary of the Yazoo River. Billups Creek is found on this section. The objective is to protect, preserve and enhance all water sources and drainages on or transecting the property. Mississippi Best Management Practices will be implemented during all aspects of the management of this property to minimize the impact on all water resources.

Timber Production

The goal is to maximize the production of high quality timber. This will be accomplished through the application of timely thinning and other silvicultural practices designed to enhance timber quality and growth. Forestry Best Management Practices will be implemented to prevent erosion and protect water quality.

Threatened and Endangered Species

No threatened and endangered species were identified during the reconnaissance and evaluation of this property.

If any threatened and /or endangered species are discovered, immediate management procedures will be applied to protect these sensitive natural resources for future generations.

Interaction with Surrounding Property

Prescribed practices should be carried out in a manner that will minimize adverse impacts on surrounding properties. Consideration should be given to potential air, water, visual, and other impacts. In addition, practices carried out should have positive effects on the surrounding community such as improved wildlife habitat and soil stabilization.

Soils General

Soils were evaluated on the property to determine the suitability of the site for the proposed activities. Forest practices were planned so as to minimize erosion or other adverse effects on the soil. The following soils are identified for this property: Smithdale Sandy Loam, loring Silt Loam, Grenada Silt Loam, Memphis Silt Loam, Smithdale-Lexington-Providence Association, Gullied Land-loring Complex, Adler Silt Loam and Gullied Land-Smithdale Complex.

For a complete description of the soils, please see the Soil Type Section in this plan.

Archeological and Cultural resources

No Archeological and Cultural Resources were identified during a reconnaissance of the property.

If any Archeological and/or Cultural Resources are discovered during the management of this property, immediate management practices will be applied.

GENERAL PROPERTY RECOMMENDATIONS

Forest Protection

A vigorous growing stand is the best defense to an attack from a variety of forest insects, plants and pathogens.

Insects and Diseases

Trees are subject to attack from insects and diseases. Different insects and diseases affect trees according to the age, species, and condition of the trees. Planted stands of pines and pure stands of hardwoods are particularly susceptible to attack. Since there are many different insects and diseases, no attempt will be made here to explain all of them. The property should be inspected at least annually for possible signs of insect and disease activity. Some things to look for are:

- Unseasonable leaf fall
- Discoloration of leaves or needles
- Pitch pockets on pine trees
- · Heavy defoliation of hardwood leaves
- Groups of three or more dying trees within a stand

This list does not cover all instances of insect or disease attacks. If anything unusual is noticed, report it to a forester. In most cases, insect and disease problems can be controlled if discovered early.

Fire Protection

The Mississippi Forestry Commission will establish and maintain all firebreaks around the property and other forest management areas on the property. These firebreaks will help to protect your property from wildfires. All firebreaks will be established and maintained according to Mississippi Best Management Practices.

Grazing

Tree seedlings should be protected from grazing until such time as the terminal bud of the sapling is beyond reach of livestock. Domestic livestock should be denied access to the tree planting area.

Boundary Lines

It is the responsibility of the landowner to ensure that all property lines and boundaries designating areas to receive forestry work are clearly identified and visible to all contractors.

Note: Some forest practices may cause temporary adverse environmental or aesthetic impacts. These practices will only cause short-term adverse impacts where they are installed. Special efforts will be made to minimize adverse effects when carrying out any of the practices. Examples include: site preparation, planting, prescribed fires, firebreak installation and maintenance, road installation and maintenance, pesticide applications and timber harvesting.

Water Quality Protection

The objective of the landowner is to protect, preserve and enhance all water sources on or transecting the property. This can best be achieved by implementation of Best Management Practices in all aspects of the management of the property.

Aesthetics

The goal is to assure that the property is managed in such a way that is aesthetically pleasing to the landowner as well as the community. Activities could include, maintaining buffer strips along the road and adjacent to the home site, planting wildflowers along the road, and trees with attractive fall and spring color along the drive and near the home site.

Ecological Restoration

Ecological restoration is the process of assisting the recovery of an ecosystem that has be degraded, damaged, or destroyed. A reconnaissance of the property has been conducted and no ecological restoration activities are recommended at this time.

Wildlife Mgt. Target Species

The objective of this practice is to provide habitat best suited for the featured or target species. Habitat management will focus on providing food, cover, water, and space to facilitate the target species.

Environmental Education

Environmental educational goals are to provide educational opportunities for children and adults through the development of items such as nature trails with tree identification markers, wildlife viewing areas, picnic areas, parking, public restroom facilities.

Wildlife Management General

The goal is to provide a diversity of habitats suited for a variety of game and non-game wildlife species. Habitat management will focus on providing a variety of food, cover, water, and space. This will be accomplished, in part, by establishing and maintaining access roads and firelanes, providing openings within the forest, and leaving mast producing and den trees.

The section is divided into two tracts for the purpose of hunting. The two hunting clubs maintain food plots and firelanes with wildlife plantings for the native wildlife which is mainly for deer and turkey.

Timber Management

Timber management goals for this property are to manage timber resources in such a manner as to maximize timber production throughout the life of the stand.

Recreation

According to landowner objectives the recreational use of the property could prove to be an avenue for personal enjoyment or for generating income. An evaluation of your property should be conducted and a plan developed to accomplish your specific goals for recreational activities on your property.

SOIL TYPES

10E2

The Smithdale component makes up 95 percent of the map unit. Slopes are 12 to 30 percent. This component is on hillslopes. The parent material consists of loamy fluviomarine deposits. Depth to a root restrictive layer is greater than 60 inches. The natural drainage class is well drained. Water movement in the most restrictive layer is moderately high. Available water to a depth of 60 inches is high. Shrink-swell potential is low. This soil is not flooded. It is not ponded. There is no zone of water saturation within a

depth of 72 inches. Organic matter content in the surface horizon is about 1 percent. Nonirrigated land capability classification is 7e. This soil does not meet hydric criteria.

5D3

The Loring component makes up 90 percent of the map unit. Slopes range from 5 to 12 percent. This component is on uplands. The parent material consists of loess deposits. Depth to a root restrictive layer, fragipan, is 14 to 35 inches. The natural drainage class is moderately well drained. Water movement in the most restrictive layer is moderately low. Available water to a depth of 60 inches is moderate. Shrink-swell potential is low. This soil is not flooded. It is not ponded. A seasonal zone of water saturation is at 28 inches during January, February, March, December. Organic matter content in the surface horizon is about 1 percent. Nonirrigated land capability classification is 6e. This soil does not meet hydric criteria. Loblolly Site Index = 95.

4B

The Grenada component makes up 95 percent of the map unit. Slopes are 1 to 3 percent. This component is on uplands. The parent material consists of loess deposits. Depth to a root restrictive layer, fragipan, is 18 to 36 inches. The natural drainage class is moderately well drained. Water movement in the most restrictive layer is moderately low. Available water to a depth of 60 inches is high. Shrink-swell potential is low. This soil is not flooded. It is not ponded. A seasonal zone of water saturation is at 23 inches during January, February, March, April. Organic matter content in the surface horizon is about 1 percent. Nonirrigated land capability classification is 2e. This soil does not meet hydric criteria. Loblolly Site Index = 85.

6E3

The Memphis component makes up 95 percent of the map unit. Slopes are 12 to 40 percent. This component is on uplands. The parent material consists of loess deposits. Depth to a root restrictive layer is greater than 60 inches. The natural drainage class is well drained. Water movement in the most restrictive layer is moderately high. Available water to a depth of 60 inches is very high. Shrink-swell potential is low. This soil is not flooded. It is not ponded. There is no zone of water saturation within a depth of 72 inches. Organic matter content in the surface horizon is about 2 percent. Nonirrigated land capability classification is 7e. This soil does not meet hydric criteria.

9F

The Smithdale component makes up 47 percent of the map unit. Slopes are 12 to 40 percent. This component is on hillslopes. The parent material consists of loamy fluviomarine deposits. Depth to a root restrictive layer is greater than 60 inches. The natural drainage class is well drained. Water movement in the most restrictive layer is moderately high. Available water to a depth of 60 inches is high. Shrink-swell potential is low. This soil is not flooded. It is not ponded. There is no zone of water saturation within a depth of 72 inches. Organic matter content in the surface horizon is about 1 percent. Nonirrigated land capability classification is 7e. This soil does not meet hydric criteria. The Providence component makes up 27 percent of the map unit. Slopes are 12 to 15 percent. This component is on uplands. The parent material consists of silty loess over sandy marine deposits. Depth to a root restrictive layer, fragipan, is 18 to 38 inches. The natural drainage class is moderately well drained. Water movement in the most restrictive

layer is moderately high. Available water to a depth of 60 inches is moderate. Shrink-swell potential is low. This soil is not flooded. It is not ponded. A seasonal zone of water saturation is at 18 inches during January, February, March. Organic matter content in the surface horizon is about 2 percent. Nonirrigated land capability classification is 6e. This soil does not meet hydric criteria.

46

Generated brief soil descriptions are created for major soil components. The Gullied land is a miscellaneous area. The Loring component makes up 27 percent of the map unit. Slopes are 5 to 20 percent. This component is on uplands. The parent material consists of loess deposits. Depth to a root restrictive layer, fragipan, is 14 to 35 inches. The natural drainage class is moderately well drained. Water movement in the most restrictive layer is moderately low. Available water to a depth of 60 inches is moderate. Shrink-swell potential is low. This soil is not flooded. It is not ponded. A seasonal zone of water saturation is at 18 inches during January, February, March, December. Organic matter content in the surface horizon is about 1 percent. Nonirrigated land capability classification is 7e. This soil does not meet hydric criteria.

21

The Adler component makes up 90 percent of the map unit. Slopes are 0 to 2 percent. This component is on flood plains. The parent material consists of silty alluvium deposits. Depth to a root restrictive layer is greater than 60 inches. The natural drainage class is moderately well drained. Water movement in the most restrictive layer is moderately high. Available water to a depth of 60 inches is very high. Shrink-swell potential is low. This soil is occasionally flooded. It is not ponded. A seasonal zone of water saturation is at 30 inches during January, February, March, April. Organic matter content in the surface horizon is about 1 percent. Nonirrigated land capability classification is 2w. This soil does not meet hydric criteria.

48

Generated brief soil descriptions are created for major soil components. The Gullied land is a miscellaneous area. The Smithdale component makes up 27 percent of the map unit. Slopes are 5 to 25 percent. This component is on hillslopes. The parent material consists of loamy fluviomarine deposits. Depth to a root restrictive layer is greater than 60 inches. The natural drainage class is well drained. Water movement in the most restrictive layer is moderately high. Available water to a depth of 60 inches is high. Shrink-swell potential is low. This soil is not flooded. It is not ponded. There is no zone of water saturation within a depth of 72 inches. Organic matter content in the surface horizon is about 1 percent. Nonirrigated land capability classification is 6e. This soil does not meet hydric criteria.

STRATA

Strata 1

Strata Description

This strata consists of the following stands: # 1, # 2, # 3, # 6, # 14, and # 19 for a total of 347.24 acres. This well stocked loblolly pine plantation was hand planted in January 1996 and was thinned in February 2010 and is mainly pulpwood and chip-n-saw size

timber with an average diameter of 7.9 inches and has 161 trees to the acre with an average merchantable height of 40 feet tall. There is 75 square feet of basal area and 55 tons to the acre at the present time.

Stand Recommendations

This loblloly pine stand will be managed on a 35 year rotation using sound forestry management practices.

Native wildlife is abundant in this pine plantation due to the increased sunlight reaching the forest floor and the prescribe burning that has been carried out which has caused an increase in the available herbaceous vegetation for the wildlife.

Activity Recommendations

Harvest

These strata will be divided into three sale areas for future management.

Stand #19 for a total of 130.89 acres will be evaluated in 2017 for a possible thinning. Stands #2, #3, #6 and #14 for a total of 180.31 acres will be evaluated in 2018 for a possible thinning.

Stands #1 for a total of 136.04 acres will be evaluated in 2019 for a possible thinning. At that time and if a thinning sale is recommended, the MFC would mark the trees to be removed and then a timber sale could be held. The pulpwoodand and most of the chip-n-saw timber should be removed to achieve a basal area of 75 square feet per acre.

These stands have been prescribed burned after each thinning which has created more herbaceous vegetation for the native wildlife.

Fire Protection

Prescribed burning is recommended in this strata in order to reduce fuel loading and the potential damage from wildfire and to improve wildlife habitat. A prescribe burning plan must be developed and followed in the application of the burn. Because of equipment, personnel and weather requirements, the application of a prescribed fire is limited to only those days that meet requirements of the burning plan. A prescribed burning manager should be employed to conduct the burn. The Mississippi Forestry Commission (on a limited basis) and other prescribed burning vendors are available to conduct prescribe burning.

Prescribe burning will be scheduled as follows:

Stand #19 in the fall of 2019; Stand #2, #3, #6 and #14 in the fall of 2020: and Stand #1 in the fall of 2021.

Strata 2

Strata Description

This strata consists of the following stands: # 10, # 12, # 15, # 16, # 18, #20, #22, # 23, #24 and # 28 for a total of 63.78 acres. This strata is a loblolly pine plantation that was hand planted in February 2008 to 691 trees per acre. A recent survival check shows that the stand now has a survival of 589 trees per acre. The average total height of the pines are 8 feet tall. Prior to tree planting, the strata which was a clear cut, was aerial sprayed with prescribe herbicides and then followed up with a prescribe burn to prepare the strata for the tree planting. The strata is well stocked and no activities are planned for the life of this plan.

Stand Recommendations

This loblolly pine plantation will be managed on a 35 year rotation using sound forestry management practices.

Native wildlife utlize this young pine plantation for cover and for food.

Strata 3

Stand Description

This strata consists of the following stands: #9, and #21 for a total of 79.61 acres. This strata was establised in 1952 and consists mainly of harwood pulpwood and sawtimber of oaks, gums, maples and ash trees growing along Billups Creek and the drianages that flow into the creek and is designated as a Stream Management Zone. There are approximately 225 hardwood trees per acre that have an average diameter of 14 inches with an average height of 50 feet with 55 tons per acre.

Also some pine sawtimber and pulwood size trees are found growing along the upper slopes of this SMZ. There are 110 trees to the acre that average 8 inches in diameter pines that average 45 feet tall and has 23 tons per acre.

The terrain is very steep and the creeks have running water flowing in them.

Stand Recommendations

This stand will be managed on a 65 year rotation. No activites are planned for this stand for the next 10 years.

Native wildlife use this SMZ for cover and for food and use it as a travel corridor.

Activity Recommendations

Strata 3 Harvest

This stand of hardwoods will need to thinned to lower the # of trees per acre. Approximately 35 percent of the hardwood trees and all pines per acre need to be removed. The Mississippi Forestry Commission will paint the trees that will need to be removed and conduct a timber sale for the harvesting. The sale will need to be held in 2020.

The thinning will allow more sunlight to reach the forest floor which will benifit the native wildlife by creating tender herbaceous vegetation. Also the harwood tops will create better cover for some of the wildlife.

Best Management Practices will followed when the timber will be harvested.

Strata 4

Stand Description

This strata consists of the following stand: # 13, for a total of 56.55 acres. This strata is a loblolly pine plantation that is chip-in-saw and some sawtimber, with an average diameter of approximately 10 inches and has approximately 114 trees to the acre and an average height of 45 feet. This plantation has been thinned and prescribed burned once in the past. The plantation was established in January 1989 and now has approximately 80 tons per acre at this time.

Stand Recommendations

This loblloly pine stand will be managed on a 35 year rotation using sound forestry management practices.

Activity Recommendations

Harvest

This Strata should be thinned to a BA of 75 ± -1 in 2015. By selectively removing some of the pines , the thinning will reduce the number of trees per acre which in return creates more growing room for the remaining pines which will allow the remaining pines to grow much faster into sawtimber . The Mississippi Forestry Commission will mark the trees to be harvested and conduct a timber sale for the BOE.

Native wildlife will benefit from this thinning because of the new growth of herbaceous vegetation created by more sunlight reaching the forest floor.

Fire Protection

Prescribed burning is recommended in this strata in order to reduce fuel loading and the potential damage from wildfire and to improve wildlife habitat. A prescribe burning plan must be developed and followed in the application of the burn. Because of equipment, personnel and weather requirements, the application of a prescribed fire is limited to only those days that meet requirements of the burning plan. A prescribed burning manager should be employed to conduct the burn. The Mississippi Forestry Commission (on a limited basis) and other prescribed burning vendors are available to conduct prescribe burning.

Prescribe burning will be scheduled for Stand #13 in the fall of 2017.

Strata 5

Strata Description

This strata consists of the following stand # 11 for a total of 43.07 acres. This loblolly pine plantation was established in February 2006 after the cutover stand was aerial sprayed and followed by a prescribe burn. A survival check shows a well stocked stand of 569 trees per acre with an average height of 7 feet.

Stand Recommendations

This lobloly pine stand will be managed on a 35 year rotation using sound forestry management practices. No management practices are recommended for this strata during the life of the management plan.

Native wildlife utilize this young pine plantation which provides food and cover for deer, rabbits, and other wildlife.

OTHER PLAN ACTIVITIES

Boundary Lines

Line Description

Routine inspection and general maintenance of the roads, firelanes and boundary lines will ensure the overll appearance and aesthetics of the property.

Line Recommendations

The 4 miles of boundary lines will be repainted with red paint at eye level on the old hacked marks and all corners marked with a X to insure that the property boundaries are clearly identified every 5 years.

Activity Recommendations

Property Activities

Routine inspections and general maintenance of the roads, Firelanes, and boundary lines will ensure overall appearance and aesthetics of the property.

All property lines will be remarked with red paint during the summer of 2015.

Property Activities

Routine inspections and general maintenance of the roads, Firelanes, and boundary lines will ensure overall appearance and aesthetics of the property.

All property lines will be remarked with red paint during the summer of 2020.



S16 T20N R4 Carroll County BOE

Hickory Grove 2012 to 2021 635.18 Acres





S16 T20N 4E Carroll County BOE



Property (1)	Non-Forest (11)	Silviculture Burn (5)	
Category 1: Stands Chip-n-Saw (7) Sawtimber (2) Reproduction (11)	Property Roads/Trails Access Road (6)		
MFC Basemap County Boundary County Boundary (1)	Public School Districts CARROLL COUNTY SCHOOL	Physiographic DISTRICT (1) North Cer	Region ntral Hills (1)
Quadrangle Grid USGS Quad (2)	US Congressional District US Cong Dist #2 (1)	Soil Association providence	ns e-loring-collins (1)
PLS Townships PLS Townships (1)	MS Senate 14 (1)	Surface Geolog KOSCIUS	
Survey Districts District 2 (1)	MS House 46 (1)	MFC Districts MFC Districts	icts (1)
Blockgroup (Census 2000) Blockgroup (Census 2000) (1)	Perennial Streams Perennial Streams (1)	MFC Dispatch	Units atch Units (1)
Block (Census 2000) Block (Census 2000) (4)	Intermittent Streams Intermittent Streams (2)	MS Outline MS Outline	e (1)
Tract/BNA (Census 2000) Tract/BNA (Census 2000) (1)	Hydrologic Units (Basins) YALOBUSHA RIVER ABOVE (GRENADA DAM (1)	
County Roads County Roads (4)	Historic Forest Boundary Oak-Hickory-Magnolia-Popla	(1)	
School Sections School Sections (1)	MS Forest Habitat DEEP LOESS HILLS AND BLU	JFFS (1)	

Stand Activity Schedule for Carroll County BOE 16 20N 4E

		T			
Strata	Stand	Activity	Acre	Est. Cost	Est. Revenue
2015					
4	13	Harvest, Mechanical, Thin, Machine, Loblolly	57	\$1,995.00	\$23,085.00
		Yearly Totals	57	\$1,995.00	\$23.085.00
2017					
1	14	Harvest, Mechanical, 2nd Thin, Machine, Loblolly	19	\$665.00	\$5,225.00
1	19	Harvest, Mechanical, 2nd Thin, Machine, Loblolly	131	\$4,581.15	\$35,994.75
4	13	Fire Protection, Other, Burn, Hand, Fuel Reduction	57	\$1,425.00	\$0.00
		Yearly Totals	207	\$6.671.15	\$41.219.75
2018					
1	2	Harvest, Mechanical, 2nd Thin, Machine, Loblolly	18	\$630.00	\$7,290.00
1	6	Harvest, Mechanical, 2nd Thin, Machine, Loblolly	32	\$1,120.00	\$12,960.00
		Yearly Totals	50	\$1.750.00	\$20.250.00
2019					
1	1	Harvest, Mechanical, 2nd Thin, Machine, Loblolly	136	\$4,760.00	\$31,960.00
1	3	Harvest, Mechanical, 2nd Thin, Machine, Loblolly	11	\$392.70	\$2,636.70
		Yearly Totals	147	\$5.152.70	\$34.596.70
2020					
1	2	Fire Protection, Other, Burn, Hand, Fuel Reduction	18	\$450.00	\$0.00
1	3	Fire Protection, Other, Burn, Hand, Fuel Reduction	11	\$275.00	\$0.00
1	6	Fire Protection, Other, Burn, Hand, Fuel Reduction	32	\$800.00	\$0.00
1	14	Fire Protection, Other, Burn, Hand, Fuel Reduction	19	\$475.00	\$0.00

Strata	Stand	Activity	Acre	Est. Cost	Est. Revenue
1	19	Fire Protection, Other, Burn, Hand, Fuel Reduction	131	\$3,275.00	\$0.00
3	9	Harvest, Mechanical, Thin, Machine, Misc Hardwood	4	\$140.00	\$2,781.60
3	21	Harvest, Mechanical, Thin, Machine, Misc Hardwood	76	\$2,660.00	\$44,870.40
		Yearly Totals	291	\$8,075.00	\$47.652.00
2021					
1	1	Fire Protection, Other, Burn, Hand, Fuel Reduction	136	\$3,400.00	\$0.00
		Yearly Totals	136	\$3,400.00	\$0.00
		Grand Totals	888	\$27,043.85	\$166,803.45